

281—81.7 (256) School business official candidate knowledge and skills standard. School business official candidates shall demonstrate the content knowledge and professional knowledge and skills in accordance with the following provisions.

81.7(1) Each school business official candidate shall demonstrate through coursework the knowledge, skills, and other attributes necessary to meet the following standards at a level appropriate for a novice school business official. Each school business official candidate shall acquire the content knowledge and demonstrate competencies in the following areas:

a. Accounting (GAAP) concepts: fund accounting, account codes, Uniform Financial Accounting.

b. Accounting cycles: budgets, payroll/benefits, purchasing/inventory, cash, receipts, disbursements, financial reporting, investments.

c. Technology: management of accounting systems, proficiency in understanding and use of systems technology and related programs.

d. Regulatory: Uniform Administrative Procedures Manual, school policies and procedures, administrative procedures, public records law, records management, school law, employment law, construction and bidding law.

e. Personal skills: effective communication and interpersonal skills, ethical conduct, information management, ability to analyze and evaluate, ability to recognize and safeguard confidential information, and accurate and timely performance.

f. Participation in the board of educational examiners ethics program.

g. Participation in the school business official mentoring program.

h. Promotion of the value of the school business official's fiduciary responsibility to the taxpayer.

81.7(2) Each school business official candidate shall meet all requirements established by the board of educational examiners for an authorization for which the candidate is recommended. Programs shall submit curriculum exhibit sheets for approval by the board of educational examiners and the department.